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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Masahiro OMATA et al.
Title: LAPPING APPARATUS AND LAPPING METHOD
Appl. No.: 10/772,593
Filing Date: 02/06/2004
Examiner: Maurina T. Rachuba
Art Unit: 3723

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated May 24, 2006, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 7 of this document.

Please amend the application as follows: